

## SUMMARY OF EVENTS:

Interview of S [REDACTED] N [REDACTED]

## NARRATIVE:

1. On Wednesday, July 8, 2015, at approximately 1705 hours, Special Agent (S/A) G. Robert Cunningham met S [REDACTED] N [REDACTED], a white, male, Date of Birth: [REDACTED] 1984, Social Security Number: [REDACTED], of [REDACTED], PO Box [REDACTED] Mallory, West Virginia, phone: [REDACTED]. This interview was conducted in S/A Cunningham's Government Owned Vehicle (GOV), at a remote location in Logan County, West Virginia.
2. Upon arrival at this non-descript, remote location, S/A Cunningham displayed his ATF issued badge and photo identification to N [REDACTED] for his visual examination. Once N [REDACTED] had an opportunity to visually inspect S/A Cunningham's ATF issued credentials, N [REDACTED] acknowledged that he was willing to commence with an interview with S/A Cunningham.
3. Initially, N [REDACTED] explained that a while back, he was interviewed by West Virginia State Trooper Thornton and Blevins concerning Uncle Sam's Loans. N [REDACTED] stated that the focus of the Trooper's interview was financial in nature. N [REDACTED] advised that he did not possess much information concerning the financial questions, simply because N [REDACTED] did not deal with that portion of the business conducted at Uncle Sam's Loans and with Steven ADKINS. At this time, S/A Cunningham inquired about what N [REDACTED]'s position actually was with ADKINS and Uncle Sam's Loans. N [REDACTED] related that he did odd jobs for R [REDACTED] M [REDACTED] and ADKINS. N [REDACTED] explained that he would drive M [REDACTED] places he wanted to go, travel with M [REDACTED] and ADKINS to gun shows to buy firearms. N [REDACTED] explained that after M [REDACTED] got sick, M [REDACTED] was unable to drive, so ADKINS and N [REDACTED] both would chauffeur M [REDACTED] to the places he wanted to go. N [REDACTED] related that he started working for M [REDACTED] and ADKINS in approximately 2008. N [REDACTED]



these individuals purchased firearms “in their name” the firearms typically were for their own personal use. N [REDACTED] continued and explained that much of the time these firearms obtained via a straw ATF Form 4473 were invoiced to one of the coal companies as some sort of false product associated with the coal business. That way, the coal company, either wittingly or unwittingly paid Uncle Sam’s Loans for the firearms. In turn, the company paying for the firearms turned around and turned the purchase of the firearms in as a business expense, therefore securing an approximate eight (\$8,000) or ten thousand (\$10,000) dollar tax benefit from the purchase of the firearms. N [REDACTED] added that these firearms purchasers also did not want the firearms “in their names” just in case the firearms were ever used in a crime or simply as a way to disassociate themselves with the firearms.

7. N [REDACTED] related that the amount of money associated with the above described diverted firearms transactions ranged anywhere from a couple thousand dollars per transaction, up to as much as fifty thousand (\$50,000) dollars per transaction.

8.

9.

10.

11. S/A Cunningham asked that N [REDACTED] identify the individuals he witnessed completing straw ATF Form 4473’s at the direction of ADKINS. N [REDACTED] stated that he personally completed several ATF Form 4473’s at the direction of ADKINS. N [REDACTED]

stated that [REDACTED] definitely signed ATF Form 4473's at the direction of ADKINS. N [REDACTED] related that ADKINS would pay each of the straw ATF Form 4473 completers a sum of money for each firearms listed on the form. N [REDACTED] continued and explained that usually, ADKINS would already have the ATF Form 4473 completed when the individuals showed up at Uncle Sam's Loans. All the straw purchasers would be required to do was simply sign their names and collect their fees from ADKINS. N [REDACTED] added that C [REDACTED] D [REDACTED] and her daughter, B [REDACTED] B [REDACTED] both probably completed the ATF Form 4473's at the direction of ADKINS, but N [REDACTED] never did observe either of them complete the forms.

- 12.S/A Cunningham asked for N [REDACTED] to identify the individuals that ADKINS knew was prohibited, but ADKINS knowingly provided firearms. N [REDACTED] stated that first of all, he was a drug addict and ADKINS provided him hundreds, if not thousands of firearms to deliver to people. I [REDACTED]

13. [REDACTED]

14. [REDACTED]

[REDACTED]

15. [REDACTED]

16. [REDACTED]

17. N [REDACTED] identified [REDACTED] as being one of the individuals who was not prohibited, but purchased firearms from ADKINS at Uncle Sam's Loans that were listed in another person's name. N [REDACTED] related that [REDACTED] would use this tactic when [REDACTED] was going to give the firearms away. N [REDACTED] stated that [REDACTED] did purchase several firearms himself, but N [REDACTED] also not only completed ATF Form 4473's for firearms [REDACTED] received, but N [REDACTED] also delivered several firearms to [REDACTED]. N [REDACTED] identified several Smith & Wesson model: 500 revolvers that were listed in N [REDACTED] s name. N [REDACTED] stated that he delivered those firearms to [REDACTED].

18. S/A Cunningham inquired about several of the transactions that were completed where C [REDACTED] V [REDACTED] signed the ATF Form 4473. N [REDACTED] stated that V [REDACTED]'s boyfriend, C [REDACTED] M [REDACTED] tried to convince Vest not to complete the ATF Form 4473. Despite M [REDACTED]' efforts, N [REDACTED] stated that the cash payment from ADKINS motivated V [REDACTED] to complete the form. On one of the forms V [REDACTED] completed there was a 50 caliber rifle listed under the items purchased. N [REDACTED] stated that that firearm either went to [REDACTED] N [REDACTED] stated that the firearm in question probably went to [REDACTED], but N [REDACTED] is not positive.

19.S/A Cunningham asked if the employees at Uncle Sam's Loans knows about the scam that ADKINS was running. N [REDACTED] stated that most of the employees knew about the scheme. N [REDACTED] stated that [REDACTED] would be a good former employee to interview. N [REDACTED] stated that [REDACTED] would be able to tell about ADKINS selling firearms "out the back door" of Uncle Sam's Loans to [REDACTED]

20.N [REDACTED] related that in approximately 2013 through 2014 ADKINS started dealing with [REDACTED], who owns the [REDACTED] near Man, West Virginia. N [REDACTED] stated that there was occasions that ADKINS provided N [REDACTED] firearms to deliver to [REDACTED]. N [REDACTED] recalled that the last firearm he delivered to [REDACTED] was a limited edition, .22 caliber lever action rifle. N [REDACTED] stated that he completed the ATF Form 4473 in his name for this particular firearm. N [REDACTED]